

Kershaw County Assessor's Office



515 Walnut Street
Room 100
Camden, SC 29020
803-425-1523

ACTIVE DUTY MILITARY NON-RESIDENT APPLICATION

NAME: _____ TMS: _____

Mailing Address: _____

Location of Residence in SC _____

Do you (or spouse) own another home in S.C.? _____ Address _____

(R145, H3027)

DEAD LINE TO FILE IS MAY 15th EACH YEAR

The taxpayer must apply to the county Assessor by May fifteenth (15) of each year to utilize the provisions of subsubitems (B) and (C). Along with the application, the applicant must submit a Leave and Earning Statement (LES) from the current calendar year. Any information contained in the LES that is not related to the active duty status of the member may be redacted.

(B) An active duty member of the armed forces of the United States eligible for and receiving the special assessment ratio for owner-occupied residential property allowed pursuant to this subsection who receives orders for a permanent change of station or a temporary duty assignment for at least one year, retains that four percent (4%) ratio and applicable exemptions for so long as the owner remains on active duty, regardless of the owner's subsequent relocation and regardless of any rental income attributable to the property.

(C) Notwithstanding any other provision of the law, an active duty member of the Armed Forces of the United States meeting all the other requirements of this subsection who receives orders for a permanent change of station or a temporary duty assignment for at least one year, may claim the four percent (4%) ratio and applicable exemptions for two residential properties located in the state so long as the owner attempts to sell the first acquired residence within thirty days (30) of acquired residence in any year in which the four (4%) percent assessment ratio is claimed.

If applying for a second home in S.C. the four percent (4%) assessment ratio may not be claimed on both residences for more than two property tax years. Notwithstanding any other provision, the owner must attempt to sell the first acquired residence within 30 days of acquiring the second residence, in the state.

If you do not have a second home in SC, section A & B will not apply.

A) _____ Deed or title to new residence with address and date of transfer

B) _____ Copy of dated listing agreement (to be updated annually)

Signature _____ SS# xxx-xx-_____ Date _____

Spouse Name _____ SS# xxx-xx-_____ Date _____